

**27. PROCEEDINGS OF THE COMMISSIONER, COMMERCIAL TAXES  
THIRUVANANTHAPURAM**

Present: Paul Antony.IAS

Sub:- KVAT Act -03- Clarification U/s. 94 -Rate of tax on Di-Calcium Phosphate-clarified orders issued- reg:

Read: Application dt. 04.04.05 from Kerala Chemicals and Protiens Ltd, Cochin 36.

**ORDER No.C7.19361/05/CT Dt. 07.03.06**

M/s. Kerala Chemicals and Protiens Ltd, Panampilly Nagar, Kochi has sought clarification Under section 94 of the KVAT Act 03 on the rate of tax applicable to Di-Calcium Phosphate.

2. The argument of the applicant is that the HSN Code for Di-calcium Phosphate is 2309.90.90. As per the note under chapter 23 of the Central Excise Tariff, Heading 2309 includes products of a kind used in animal feeding not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and bye products of such processing. As per Entry 3 of the First schedule to the KVAT Act, 2003 “aquatic feed, poultry feed and its supplements & cattle feeds, including grass, hay etc., but excluding those specially mentioned in schedule III” are exempted from tax. The authorized representative therefore argued that Di-calcium Phosphate produced by them can rightly be classified under Sl. No.3 (g) “Others”, of the first schedule with HSN Code 2309.90.90.

3. The arguments of the authorized representative have been considered with reference to the entries in the schedules and the HSN Classification. Entry 3 of the First Schedule to the Act reads:

“3. Aquatic feed, poultry feed, cattle feed and their supplements including husk of pulses, additives and concentrates, grass and hay, but excluding those specifically mentioned in Schedule III

- (1) xxxx
- (2) xxxx
- (3) xxxx
- (4) xxxx

